



Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky
Honorable Paul E. Patton, Governor
Carol Palmore, Secretary, Personnel Cabinet

As Auditor of Public Accounts, I am pleased to transmit herewith the report of our Audit of the Personnel Cabinet's Payroll and Personnel function for the year ended June 30, 1998. This report contains our independent auditor's report on Compliance and Internal Control over financial reporting and compliance.

On behalf of the Division of Financial Audit of the Office of the Auditor of Public Accounts, I wish to thank the employees of the Commonwealth for their cooperation during the course of our audit. Should you have any questions concerning this report, please contact Patti Jones-Dixon, Acting Director, Division of Financial Audit, or me.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
PAYROLL AND PERSONNEL FUNCTIONS**

COMMONWEALTH OF KENTUCKY

For the Year Ended June 30, 1998

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INTRODUCTION

PERSONNEL CABINET
INTRODUCTION
FOR THE YEAR ENDED JUNE 30, 1998

Introduction

The Auditor of Public Accounts, acting as principal auditor in conjunction with various certified public accounting firms, annually performs a statewide single audit of the Commonwealth of Kentucky. This audit allows the Commonwealth to comply with federal audit requirements as set forth in the Single Audit Act of 1984, as amended by Public Law 104-156, and the regulations contained in the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Pubic Law 104-156, referred to as the Single Audit Act Amendments of 1996, is effective for fiscal years beginning after June 30, 1996.

Audit Approach

Our audit was conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Single Audit Act Amendments of 1996, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The scope of the statewide single audit for the year ended June 30, 1998 included:

- An audit of the general-purpose financial statements and required supplementary schedules in accordance with generally accepted government auditing standards;
- An audit of the internal control applicable to the Office of Kentucky State Treasurer and Office of Financial Management and Economic Analysis (OFMEA), to the extent necessary to consider and test the internal accounting and administrative control systems as required by generally accepted government auditing standards, the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133;

The Auditor of Public Account office conducted the audit of the internal control, focusing on the following objectives:

- Considering the internal control at the Personnel Cabinet in order to determine auditing procedures on the general-purpose financial statements of the Commonwealth of Kentucky.

**PERSONNEL CABINET
INTRODUCTION
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

List Of Abbreviations/Acronyms Used In This Report

AOC	Administrative Office of the Courts
CFDA	Catalog of Federal Domestic Assistance
CICS	Customer Information Control System
CIO	Chief Information Officer
DIS	Department of Information Systems
FY	Fiscal Year
KRS	Kentucky Revised Statutes
PERSONNEL	Personnel Cabinet
OFMEA	Office of Financial Management and Economic Analysis
OMB	Office of Management and Budget
STARS	Statewide Accounting and Reporting System
UPPS	Uniform Payroll and Personnel System
US	United States
Y2K	Year 2000

REPORT ON COMPLIANCE AND INTERNAL CONTROL



Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky
Honorable Paul E. Patton, Governor
Carol Palmore, Secretary, Personnel Cabinet

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of General Purpose Financial Statements Performed In Accordance With Government Auditing Standards

As part of the audit of the general-purpose financial statements of the Commonwealth of Kentucky as of and for the year ended June 30, 1998, we have audited payroll expenditures as recorded in STARS for the general, special revenue, and proprietary funds. We have also audited accrued leave obligations, accrued payroll expense, applicable note disclosures, and applicable closing package information of the Personnel Cabinet, an organizational unit of the Commonwealth of Kentucky as defined by KRS 12.010, and have issued our report thereon dated December 30, 1998. We conducted our audit in accordance with generally accepted government auditing standards.

Compliance

As part of obtaining reasonable assurance about whether the Commonwealth of Kentucky's general-purpose financial statements are free of material misstatement, we performed tests of the Personnel Cabinet's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under generally accepted government auditing standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Personnel Cabinet's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Commonwealth of Kentucky's general-purpose financial statements and not to provide assurance on the Personnel Cabinet's internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Personnel Cabinet's ability to record, process, summarize and report financial data consistent with the assertions of management in financial statements. These reportable conditions are described in the accompanying schedule of findings and questioned costs as item 98-PERS-1, 98-PERS-2, and 98-PERS-3.

To the People of Kentucky
Honorable Paul E. Patton, Governor
Carol Palmore, Secretary, Personnel Cabinet
Report On Compliance And On Internal Control Over
Financial Reporting Based On An Audit Of General Purpose
Financial Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 98-PERS-3 to be a material weakness.

In addition, we noted other matters involving internal controls over financial reporting related to the payroll and personnel functions that are described in the accompanying Schedule of Findings and Questioned Costs of this report.

This report is intended solely for the information and use of management and applicable federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Fieldwork Completed -
February 24, 1999

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statement Accounts

Financial Statement Accounts: We issued a qualified opinion on the Commonwealth of Kentucky’s general-purpose financial statements, which included the Personnel Cabinet, as of and for the year ended June 30, 1998 because we were unable to verify evidence regarding year 2000 disclosures.

Schedule of Expenditures of Federal Awards: This section is not applicable to the Personnel Cabinet.

Internal Control Over Financial Reporting: Our consideration of the Personnel Cabinet’s internal control over financial reporting disclosed three reportable conditions, one of which is considered a material weakness.

Compliance: In relation to the audit of the Commonwealth of Kentucky’s payroll and personnel functions, the results of our tests disclosed no instances of noncompliance that are required to be reported under generally accepted government auditing standards.

Federal Awards

This section is not applicable to the Personnel Cabinet.

Identification Of Major Programs

This section is not applicable to the Personnel Cabinet.

Dollar Threshold Used To Distinguish Between Type A And Type B Programs

The maximum dollar threshold used to distinguish between Type A and Type B Programs was \$12 million; however, there were no programs applicable to the Personnel Cabinet.

Auditee Qualify As Low-Risk Auditee

The Commonwealth of Kentucky did not qualify as a low-risk auditee.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

Reportable Conditions Relating To Internal Controls And/Or Compliance:

FINDING 98-PERS-1: The Personnel Cabinet Should Implement Adequate Logical Access Security For The Uniform Personnel And Payroll System

The fiscal year (FY) 97 audit for the Personnel Cabinet (Personnel) contained a reportable condition related to the lack of adequate logical access security for the Uniform Personnel and Payroll System (UPPS). In the Summary Schedule of Prior Audit Findings, the agency stated they would monitor programmer access to production files and reduce or eliminate access if problems arose. Additionally, they stated that the update access granted to the Department of Information Systems (DIS) librarians would be removed.

However, during our testing for the FY 98 audit, we found the deficiencies with the logical access security had not been corrected. Further, several established logical system access control policies were not consistently applied during FY 98. First, properly approved system access request forms were not always received before access was granted to new users and/or additional access was granted to existing users. Second, access request forms prior to January 1998 were disposed of by the new acting Personnel Security Officer. Third, either the agency or the Personnel Security Officer did not consistently complete access forms. Lastly, an updated agency security officer listing was not available to the Personnel Security Officer for use in validating the signatures of approving agency security officers on the system access request forms.

Due to the recurrence of deficiencies noted in FY 97 and the occurrence of additional exceptions noted in FY 98, we conclude that the Summary Schedule of Prior Audit Findings for Personnel has been materially misrepresented.

Recommendation

DIS programmers should not have update access to Personnel data. If programmers are granted this access, it should only be in an emergency situation, and the work performed should be closely monitored. The Personnel Security Officer should promptly revoke emergency access once the emergency situation is resolved. Additionally, established access control policies concerning system access requests should be consistently applied. Properly approved Security List Forms should be required for all system access requests. These forms should be retained for audit purposes as long as the requested access remains in effect. We further recommend that the Personnel Cabinet Computer Security Policy manual be updated to reflect necessary retention procedures for the Security List Forms and procedures for utilizing an updated Agency Security Officer List for verification of agency.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Reportable Conditions Relating To Internal Controls And/Or Compliance: (Continued)

FINDING 98-PERS-1: The Personnel Cabinet Should Implement Adequate Logical Access Security For The Uniform Personnel And Payroll System (Continued)

Management's Response and Corrective Action Plan

Personnel will insure that all security forms are properly authorized and maintained. The access for the DIS librarians will be changed to read only. DIS will be asked to provide an updated listing of agency security staff to insure correct authorization is verified. The access provided to the DIS programmers will not be altered. This access is needed to support personnel and payroll production. Due to the quick response needed when problems arise, this will continue to be the practice. Each programmer will be reminded of the responsibility associated with this access.

FINDING 98-PERS-2: The Personnel Cabinet Should Complete A Formal Business Recovery Plan

As noted in the prior audit, the Personnel Cabinet (Personnel) did not develop a complete business recovery plan for the Uniform Personnel and Payroll System (UPPS). Our testing revealed Personnel obtained adequate insurance to cover its computer hardware and had developed adequate procedures to ensure backup of critical system and data files related to UPPS. They had also developed a business recovery plan that included disaster scenarios and preventative measures. However, the business recovery plan did not adequately address all the necessary issues.

Not having a complete a business recovery plan increases the possibility of loss due to excessive recovery time and costs and disruption of personnel processing capabilities. Many transactions are scheduled daily, which include payroll processing and personnel classification. In the event of a disaster, it would be difficult to continue processing these transactions effectively without a formal business recovery plan.

Good management practices minimize risks through planning. The goal of a business recovery plan is to improve preparedness and recover normal operations at a minimal cost using available resources. For a business recovery plan to be effective, a specific employee should be assigned to maintain the plan and revise pertinent information as needed on a regular basis. In the event of a disaster, the information must be in one location for quick reference. A centralized plan facilitates review and revision of pertinent information, which should be performed on a regular basis. This plan should be distributed to all emergency personnel and all distributed copies kept up-to-date.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Reportable Conditions Relating To Internal Controls And/Or Compliance: (Continued)

FINDING 98-PERS-2: The Personnel Cabinet Should Complete A Formal Business Recovery Plan (Continued)

Recommendation

While we recognize management within the Personnel are aware of the importance of disaster recovery/contingency planning and are in the process of developing a more complete written plan, we recommend the following be considered for plan revisions:

- Directory of emergency personnel and their job duties in the event of a disaster
- Annual testing of the recovery plan
- Training of emergency personnel
- Listing of vendor contacts with whom agreements have been made for obtaining emergency replacement parts and service
- Identification of an off-site alternate facility
- Specific procedures to be followed for the business recovery during various levels of disaster or downtime
- Annually updated documentation of agreements with the DIS

Management's Response and Corrective Action Plan

We will consider the recommendations listed when we make our plan revisions. We will develop more comprehensive documentation of the steps to be taken and the responsibilities assigned in the event of a disaster. This will include but not be limited to distributing this information within the cabinet and also identifying contractors to contact for assistance or services. For the mission critical systems, such as payroll, there is already an off-site facility through the DIS disaster plan. We will consider the necessity for an off-site facility for non-critical applications.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Material Weaknesses Relating To Internal Controls And/Or Compliance:

FINDING 98-PERS-3: The Personnel Cabinet Should Ensure Conversion Of All Critical Systems To Be Year 2000 Compliant

Personnel has not completed all modifications necessary to make the UPPS processing Year 2000 compliant. Personnel has assessed the critical systems, received an estimate of services from DIS, and authorized DIS to make the necessary modifications. Modifications still need to be completed for mainframe-based components of UPPS. Additionally, there is one network system that also requires conversion: the Life Insurance Program. Conversion services for this system were outsourced to an external contractor.

The Year 2000 calculation is a problem associated with applications designed to save space, keystrokes, and calculation time by eliminating the "19" as the century in dates. If these systems are fed with the numbers "00" to represent the year, they may produce incorrect results as these systems may interpret this input as the year 1900 instead of 2000. If Year 2000 issues are not addressed in a timely manner, various processing problems could occur: date comparisons will not work as expected, date sorts will result in sequence errors, file merges may produce unpredictable results, data edits may fail to prevent erroneous data, and data validations and projections may not be reliable.

In order for accurate system processing to continue, it is critical that all necessary changes be made before the date field causes systems to produce inaccurate results. Modifications should be completed in sufficient time to allow testing to identify potential errors.

Recommendation

We recommend Personnel management take the necessary steps to ensure UPPS is made Year 2000 compliant. We recommend that any necessary modifications or replacements be accomplished in a manner that will provide adequate time for testing of any Year 2000 conversion efforts.

Management's Response and Corrective Action Plan

The legacy systems will be modified to be Y2K compliant in ample time to allow testing to be conducted. The life insurance system will also be compliant in time for testing. All of the Cabinet's plans and procedures are documented to Aldona Valicenti, CIO, Commonwealth of Kentucky Year 2000 Project Team, and are available for review through that organization.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Other Matters Relating To Internal Controls And/Or Compliance:

FINDING 98-PERS-4: AOC Should Improve Controls Over Timesheets

During our audit of Payroll and Personnel procedures at the Administrative Office of the Courts, we found the following weaknesses:

- Employee did not sign their timesheet.
- Supervisor failed to sign employee timesheets during the quarter tested.
- Employee overstated comp time used by ½ hour.
- Employee overstated comp time earned by ½ hour.
- Quarterly Leave and Liability Report failed to include 37.5 hours of sick time used and 37.5 hours of annual time used for an employee.
- Annual Leave time of 20.75 hours was deducted on the Quarterly Leave and Liability Report for one employee but was not used.
- One employee failed to complete a timesheet for the period tested.
- An authorized official did not sign one employee Quarterly Leave and Liability Report.

The effects of these weaknesses include:

- Employee has limited accountability for time reported.
- There is no confirmation of supervisory review.
- The timesheet is mathematically incorrect and the Quarterly Leave and Liability Report reports the employee's comp time as ½ hour less than comp time actually earned.
- The timesheet is mathematically incorrect and the Quarterly Leave and Liability Report reports the employee's comp time as ½ hour more than the comp time actually earned.
- The Quarterly Leave and Liability Report overstates the employee's sick and annual time by 37.5 hours each.
- The annual leave balance for the employee is understated on the Quarterly Leave and Liability Report.
- There is no confirmation or accountability for the employee's time.
- There is no confirmation of a supervisory review of the Quarterly Leave and Liability Report.

A governmental entity with a large personnel/payroll system needs an internal control structure that ensures:

- Timesheets are verified for accuracy;
- Thorough supervisory review for accuracy, reliability, and completeness;
- Accurate Quarterly Leave and Liability Reports; and
- Proper documentation be maintained.

Additionally, sufficient controls should be in place that requires a designated, independent employee reconcile and review the Quarterly Leave and Liability Reports for accuracy and completeness prior to authorization of the payroll.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Other Matters Relating To Internal Controls And/Or Compliance: (Continued)

FINDING 98-PERS-4: AOC Should Improve Controls Over Timesheets (Continued)

Recommendation

We recommend that the AOC consider the following controls:

- All employees should be held accountable for their time by submitting a signed timesheet and a signed Quarterly Leave and Liability Report.
- A thorough supervisory review should be performed of the employee's timesheets and Quarterly Leave and Liability Reports for accuracy, reliability, and completeness, and such review should be evidenced by the supervisor's signature to ensure proper authorization and accountability.
- A uniform time and attendance report should be adopted for all AOC offices statewide.
- Uniform time and attendance reports should be submitted to the Payroll/Personnel office each pay period, and be reconciled and reviewed by an independent, designated employee. That designated employee should then document their reconciliation and review by proper signature to provide proper authorization, and accountability.
- The Accumulated Leave and Liability Report should be reconciled each payroll period by a designated, independent employee and then reviewed by a supervisor for accuracy, reliability, and completeness. The reconciliation and review should be evidenced by proper signature for accountability.

Management's Response and Corrective Action Plan

We will write letters to all judges and circuit clerks statewide, enumerating the number of types of errors cited in the audit regarding those employees and supervisors cited, along with the letter, enclose a copy of the timesheet or quarterly report.

FINDING 98-PERS-5: AOC Should Improve Controls Over Redeposits

During our audit of Payroll and Personnel procedures at the AOC, we found the following weakness:

- Checks printed in error were not promptly redeposited to the State Treasurer.

Checks not redeposited in a timely manner to the State Treasurer loses the potential for generating interest for the state. In addition, the safeguarding over the checks is weakened. Good internal controls dictate that checks printed in error be redeposited in the State Treasury in a timely manner.

**PERSONNEL CABINET
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1998
(CONTINUED)**

SECTION 2 - FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS (Continued)

Other Matters Relating To Internal Controls And/Or Compliance: (Continued)

FINDING 98-PERS-5: AOC Should Improve Controls Over Redeposits (Continued)

Recommendation

We recommend that checks printed in error be redeposited at the time the error is discovered.

Management's Response and Corrective Action Plan

Agency personnel will write the payroll supervisor to emphasize the importance of making redeposits a second priority. Additional staff to come on board March 16, 1999 should help give payroll supervisor more time.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**PERSONNEL CABINET
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998**

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
<u>Reportable Conditions:</u>					
<i>(1) Audit findings that have been fully corrected:</i>					
FY 96	97-Personnel-1	The Personnel Cabinet Should Maintain A Current Inventory Of Computer Equipment	N/A	0	An updated equipment listing was evident and a sufficient change in insurance coverage was noted.
<i>(2) Audit findings not corrected or partially corrected:</i>					
FY 96 FY 95 FY 94	97-Personnel-2	Logical Access Control Over The Uniform Personnel And Payroll System Should Be Strengthened	N/A	0	The agency again failed to adhere to established procedures. Problems were still noted during FY 98, including disposal of request forms and DIS programmers with update access to files. See Finding 98-PERS-1.
FY 96	97-Personnel-3	The Personnel Cabinet Should Develop A Disaster Contingency Plan	N/A	0	The agency made progress in the development of a Disaster Contingency Plan. However, a Plan was not completed or implemented during FY 98. See Finding 98-PERS-2
FY 96	97-Personnel-4	AOC Should Improve Controls Over Timesheets	N/A	0	Problems were noted again during our review of AOC. See Finding 98-PERS-4
<i>(3) Corrective Action Taken is significantly different from corrective action previously reported:</i>					
N/A					
<i>(4) Audit finding is no longer valid:</i>					
N/A					

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